



<b>Section</b>	<b>03</b>	<b>BUDGETING</b>	<b>Effective Date</b>	<b>7/1/2015</b>
<b>Sub-section</b>	<b>03</b>	<b>Appropriation Increases and Decreases</b>	<b>Revision Date</b>	<b>3/31/2015</b>

**BACKGROUND**

Appropriation changes must follow the intent of the Legislature. Therefore depending on the appropriation type, statutory legislation language may be required for appropriation increase or decrease. Examples of these appropriations would include annual and biennial (2<sup>nd</sup> year) appropriations.

Statutory legislation language would be required to support budget transfers between appropriations with different chapter 20 alpha references.

**POLICIES**

1. Appropriation increases/decreases and transfers should follow the intent of the Legislature.
2. Long Description field on the Budget Header page should provide a detailed narrative explanation for approval of the appropriation change.

**PROCEDURES**

An appropriation increase or decrease will be processed through budget journals which are reviewed by the State Budget Office and State Controller’s Office to ensure that the attributes of the appropriation and legislation allow for the change. Budget journals contain one or more lines of the same budget entry type which create or modify budgeted amounts.

Transfers between appropriations will be processed through budget transfers. These budget transfers are reviewed by the State Budget Office and State Controller’s Office to ensure that the attributes of the appropriation and legislation allow for the transfer.

All budget journals and budget transfers in STAR will require a Budget Entry Type field listed below.

<b>Budget Entry Type</b>
Adjustment
Biennial Adjustment
Revert Carry Forward
Lapses
Sum Sufficient Re-estimate
New Legislation
13.10
16.515
16.54
Supplements
Original



**WISCONSIN ACCOUNTING MANUAL**  
Department of Administration – State Controller’s Office

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The budget journal and budget transfer will need an account (budgetary account only) coded on the budget lines page to indicate which allotment line the increase or decrease will be coded to. These Budgetary Only Chatfield Values can be used in a budget journal but not in a financial accounting transaction.

The following budgetary only accounts define the allotments:

<b>Account</b>	<b>Allotment Description</b>
A000001	Permanent/Project Salaries
A000002	LTE/Miscellaneous Salaries
A000003	Fringe Benefits
A000004	Supplies and Services/Permanent Property
A000005	Debt Service
A000006	Local Assistance/Aids to Individuals and Organizations
A000007	Special Purpose
A000008	- not in use at this time -
A000009	Cost Allocations
A00000R	Revenue